Malta Employment, Tax and Salary Report 2026

This report consolidates information from Malta salary, taxation, minimum wage, tax identification number, and social security resources.

Average Salary in Malta

Average weekly gross salary: €500–€650.
Average monthly gross salary: €2,000–€2,500.
Average annual gross salary: €24,000–€30,000.

A comfortable lifestyle for a single person is often achievable at around €2,300 per month, while €4,000 net per month is generally considered a good salary.

Salary Trends and Growth

Salary levels vary significantly by profession, education, experience, industry, and location. Technology, finance, healthcare, and specialized professional services typically offer higher compensation levels.

Minimum Wage in Malta 2026

Hourly minimum wage (18+): €5.73.
Weekly minimum wage (18+): €229.44.
Monthly minimum wage (18+): €917.76.

Workers aged 17 and under have slightly lower statutory minimum wage rates.

Part-Time Employees and WROs

Part-time employees are generally entitled to the same minimum hourly rate as comparable full-time workers. Wage Regulation Orders (WROs) establish sector-specific employment conditions and wage requirements.

Minimum Wage History

Malta has consistently increased minimum wage levels over time, supported by Cost of Living Adjustments (COLA) and labour market reforms aimed at protecting purchasing power.

Maltese Tax System

Malta operates a progressive income tax system with rates ranging from 0% to 35%. Tax liability depends on residency, domicile status, income level, and tax category.

Single Tax Rates

0% up to €12,000.
15% between €12,001 and €16,000.
25% between €16,001 and €60,000.
35% above €60,000.

Married and Parent Tax Categories

Married couples and qualifying parents benefit from different tax bands and thresholds, potentially reducing their overall tax burden compared with single taxpayers.

How to Reduce Tax Legally

Tax outcomes may vary depending on residency status, domicile status, and the selection of the appropriate tax category (Single, Married, or Parent). Proper tax classification can result in substantial savings.

Tax Identification Number (TIN) in Malta

Maltese nationals generally use their Identity Card Number as their TIN. Non-Maltese nationals often need to apply through the Malta Tax and Customs Administration registration process.

TIN Application Process

Applicants provide personal information, passport details, tax information, employment details, and supporting documents. Processing typically takes several working days.

Social Security Contributions

Social security contributions play a central role in Malta's welfare and pension system. Contribution rates vary according to employment status and earnings thresholds.

Practical Guidance for Expats

Individuals moving to Malta should understand salary expectations, tax obligations, TIN registration requirements, and social security responsibilities before commencing employment.

References

Sources used in this report include:
- Malta salary and taxation educational resources
- Malta minimum wage guidance
- Malta TIN guidance
- Malta Social Security information

Additional salary calculation resources: https://themaltasalarycalculator.com